

# Assessing Standards Board

## 2020 Annual Report

Approved March 11, 2022

The Assessing Standards Board (ASB) held three regular meetings, two Certification subcommittee meetings, one Equalization subcommittee meeting and two public forums in 2020. At its January meeting, the Board voted for Betsey Patten as Chairman and Robert Gagne as Vice-Chairman.

### Certification Subcommittee

David Marazoff, chair of the Certification Subcommittee, presented recommendations to the full Board regarding assessor supervisor designation and USPAP continuing education requirements. Also included were changes for supervisor status that a comprehensive exam to be required. The exam would be based on the current New Hampshire Association of Assessing Officials (NHAAO) exam and updated by DRA and the NHAAO certification committee. It would consist of 100 questions and a 70% requirement to pass.

Low Income Housing Tax Credit (LIHTC) issue was included in the Task List of the board for further discussion and study.

### Legislative Update

- SB 438 relative to property tax exemptions for educational organizations;
- SB484 establishing a commission to study payments in lieu of taxes;
- HB1237 relative to reporting of information for utility property valuation;
- HB1490 establishing a committee to study the taxation of property owners on private roads; and
- HB1421 relative to the application of the equalization rate to be used for the calculation of property tax abatement by the New Hampshire board of tax and land appeals, the superior court, and all cities, towns and counties were all Laid on the Table by the Senate due to onset of COVID 19 restrictions to be addressed in the next session.
- SB538 establishing a commission to study property tax exemptions for charitable organizations and HB1467 were both voted Inexpedient to Legislate.

### Equalization Manual Subcommittee

Mr Gagne, chair of the Equalization Subcommittee presented changes to the Equalization Manual to the full board in the following sections (which may be reviewed in the Board minutes, dated March 6, 2020):

- Section 3.03.01 and 3.05.04 regarding value changes;
- Section 6.03.03 (a) and (c) regarding utility values for equalization purposes;
- Section 4.04 III.F and F.2 regarding references to USPAP 6.

### Review of the North Country Forum

Subjects discussed were adequacy tax, the view factor, ideas of charging renters for the views and the impact of market transactions on the view factors.

### View Criteria Subcommittee

The ASB voted to accept the recommendations of the subcommittee that included replacing the references to “view tax” with view assessment and placing the report in the assessing manual. The Board voted in the affirmative with Mr. Thompson and Representative Proulx opposing the motion.

### Reference Manual

Ms Martin, chair of the Reference Manual subcommittee, presented changes to the manual to the full Board which included changes in the following sections (which may be viewed in the boards minutes of July 16, 2020):

- Chapter 2 - Assessors yearly calendar
- Chapter 3 - Revised Statutes Annotated (RSA) relating to assessing
- Chapter 4 - Equalization
- Chapter 5 - The Appraisal Process
- Chapter 7 - Revaluations
- Chapter 9 - Taxpayer Rights
- Chapter 10 - Exemptions and Credits
- Chapter 14 – Department forms, Additional References and Frequently Asked Questions

### Certification Requirement - Education

Due to the Governors Emergency Order #29 the Board voted to submit an emergency rule to allow live or on-line course to obtain certification as stated in ASB 301.46 “Requirements of a course”.

Respectfully Submitted,

Betsey Patten, Chairman,  
Assessing Standards Board

cc: Governor  
Senate President  
Speaker of the House  
Senate Clerk  
House Clerk  
State Library